

**Washington State Auditor's Office**  
**Audit Report**

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**Pomeroy Conservation District**  
**Garfield County**

**Audit Period**  
**January 1, 1998 through December 31, 2000**

**Report No. 62906**

Issue Date  
**January 4, 2002**



Washington \_\_\_\_\_  
***State Auditor***  
\_\_\_\_\_  
Brian Sonntag

# Audit Summary

**Pomeroy Conservation District  
Garfield County  
January 1, 1998 through December 31, 2000**

## ***ABOUT THE AUDIT***

This report contains the results of our independent audit of the Pomeroy Conservation District for the period January 1, 1998, through December 31, 2000.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. We also audited the financial statements and evaluated the internal controls established by District management. Our work focused on specific areas that had potential for abuse and misuse of public resources.

## ***RESULTS***

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. The District's financial statements were also complete and accurate.

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Garfield County  
January 1, 1998 through December 31, 2000**

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# Description of the District

## **Pomeroy Conservation District Garfield County January 1, 1998 through December 31, 2000**

### ***ABOUT THE DISTRICT***

The Pomeroy Conservation District was established in January 1951 and is governed by a five-member Board, three of whom are elected and two are appointed. The District provides services for soil testing and grader rental and makes supplies available to the public such as maps, rain gauges and netting that support conservation practices. The District is supported largely by state grants and had total revenues of \$375,917, \$397,265 and \$437,925 in 1998, 1999 and 2000, respectively.

### ***ELECTED/APPOINTED OFFICIALS***

These officials served during the audit period:

**Board of Supervisors:**

Chairman – Elected	J. D. Brown
Vice Chairman – Elected	Robert Bingman
Elected	David Slaybaugh
Secretary/Treasurer – Appointed	James R. Ruchert
Appointed	Richard Hastings
Associate Supervisor	Lee Blachly

Note: Lee Blachly was appointed as Supervisor in October 1999 and Board Chairman January 2001. Robert Bingman and David Slaybaugh's appointments expired December 2000. Pat McKiernan and Paul Ruark took their places on the Board.

### ***ADDRESS***

District

P.O. Box 468  
Pomeroy, WA 99347-0468  
(509) 843-1998

# Audit Areas Examined

## **Pomeroy Conservation District Garfield County January 1, 1998 through December 31, 2000**

In keeping with general auditing practices, we do not examine every portion of the Pomeroy Conservation District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

### ***LEGAL COMPLIANCE***

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Open Public Meetings Act
- Travel reimbursements
- Legal and supported payments
- Conflict of interest
- Contracts and agreements

### ***INTERNAL CONTROL***

We evaluated the following areas of the District's internal control structure:

- Cash disbursements
- Payroll
- Cash receipts

### ***FINANCIAL AREAS***

In addition to the financial-related work listed in other categories, we audited the following areas:

- Cash and investments
- Overall presentation of the financial statements
- Expenditures
- Revenues

# Audit Overview

**Pomeroy Conservation District  
Garfield County  
January 1, 1998 through December 31, 2000**

## ***AUDIT HISTORY***

We audit the Pomeroy Conservation District once every three years. There were no findings issued during the last audit. We believe this reflects the District's commitment to maintain a strong financial system.

## ***CONCLUSIONS***

In the areas examined, we found the District complied with state laws and regulations and its own policies, procedures and requirements. We also found the District's financial statements were accurate and complete.

We thank District officials and personnel for their assistance and cooperation during the audit.

# Independent Auditor's Report on Compliance with State Laws and Regulations

## **Pomeroy Conservation District Garfield County January 1, 1998 through December 31, 2000**

Chairman of the Board of Supervisors  
Pomeroy Conservation District  
Pomeroy, Washington

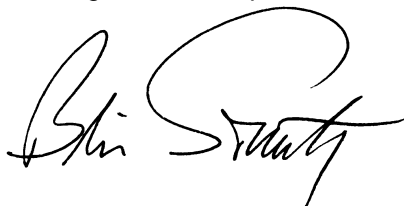
We have audited the financial statements of the Pomeroy Conservation District, Garfield County, Washington, as of and for the years ended December 31, 2000, 1999 and 1998, and have issued our report thereon dated November 29, 2001.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the District complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the District's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the District and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the District complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the District had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the Chairman of the Board of Supervisors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

November 29, 2001

# Independent Auditor's Report on Financial Statements

## **Pomeroy Conservation District Garfield County January 1, 1998 through December 31, 2000**

Chairman of the Board of Supervisors  
Pomeroy Conservation District  
Pomeroy, Washington

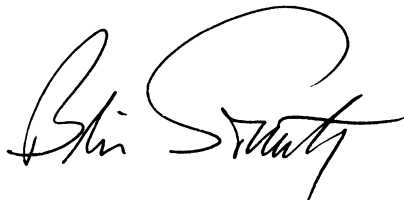
We have audited the accompanying financial statements of the Pomeroy Conservation District, Garfield County, Washington, for the years ended December 31, 2000, 1999 and 1998. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the District prepares its financial statements on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the recognized revenues and expenditures of the funds of the Pomeroy Conservation District for the years ended December 31, 2000, 1999 and 1998, on the cash basis of accounting described in Note 1.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedules of State Financial Assistance are presented for purposes of additional analysis. These schedules are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.



**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

November 29, 2001



# Financial Statements

**Pomeroy Conservation District  
Garfield County  
January 1, 1998 through December 31, 2000**

## ***FINANCIAL STATEMENTS***

Revenues and Expenses Arising from Cash Transactions – 2000  
Revenues and Expenses Arising from Cash Transactions – 1999  
Revenues and Expenses Arising from Cash Transactions – 1998  
Notes to Financial Statements – 2000  
Notes to Financial Statements – 1999  
Notes to Financial Statements – 1998

## ***ADDITIONAL INFORMATION***

Schedule of State Financial Assistance – 2000  
Schedule of State Financial Assistance – 1999  
Schedule of State Financial Assistance – 1998